

105TH CONGRESS  
1ST SESSION

# H. R. 1149

To amend the Internal Revenue Code of 1986 to clarify the exclusion from gross income for veterans' benefits.

---

## IN THE HOUSE OF REPRESENTATIVES

MARCH 20, 1997

Mr. BILIRAKIS introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to clarify the exclusion from gross income for veterans' benefits.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. CLARIFICATION OF TREATMENT OF VETERANS'**

4                       **BENEFITS.**

5       (a) IN GENERAL.—Subsection (a) of section 134 of  
6 the Internal Revenue Code of 1986 (relating to certain  
7 military benefits) is amended to read as follows:

8       “(a) GENERAL RULE.—Gross income shall not in-  
9 clude—

10               “(1) any qualified military benefit, and

1           “(2) any other benefit administered by the Sec-  
2       retary of Veterans Affairs.”

3       (b) EFFECTIVE DATE.—The amendment made by  
4       subsection (a) shall apply to taxable years beginning after  
5       December 31, 1984.

○